

Guide to the Budget

Volume II

Introduction

Volume II contains the budget information for City departments and programs. The following sections may be included in the commentaries:

- Department Description
- Goals and Objectives
- Service Efforts and Accomplishments
- Key Performance Indicators
- Department Summary
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Department Description

This is a brief overview of the department that describes its history and the services it provides. It also includes the department's mission statement. This section can be found in the budget narratives contained in Volume II.

Goals and Objectives

This section describes the goals and objectives that make up the action plan for the department. Strategic goals are broad, multi-year areas of focus, while strategic objectives are articulated aims that support the identified goals. For Fiscal Year 2014, Fiscal Year 2013 goals and objectives have been reprinted and, in some cases, updated to reflect budget reductions, department restructures, and new City mandates. Additionally, an effort is planned to update the City's Strategic Plan goals and objectives, which may also alter the City's objectives, strategies, and performance expectations for Fiscal Year 2013 and beyond.

Key Performance Indicators

This section lists the key performance measures chosen by the department. Each indicator was selected based on one or more of the following reasons: it reflects the priorities of the department; it is considered useful in achieving the City's Strategic Plan goals and objectives; it shows department responsibilities highlighted as a result of Mayoral responses to audit, IBA reports, or Council action; or it best reflects the results or outcomes of the department's primary responsibilities rather than workload or volume of work performed. While the performance indicators listed in this section may reflect multiple department goals and objectives, those that are most closely identified by the indicator are identified in parentheses. Actual figures for Fiscal Year 2012 and Fiscal Year 2013 have been included for each performance indicator, as well as estimated target Fiscal Year 2014 information.

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Service Efforts and Accomplishments

This is a narrative describing major efforts and achievements of a department. Programs, grants, and other major activities not included in the tactical plan are included at the discretion of the department. This area is appropriate for describing milestones met, services provided, accomplishments, as well as awards and special recognitions that the department has received.

Department Summary

The Department Summary table summarizes positions, expenditures, and revenue. Grant Funds and Capital Funds are not included.

Department Summary

	FY2012 Actual	FY2013 Budget	FY2014 Proposed	FY2013–2014 Change
FTE Positions (Budgeted)	26.00	100.00	108.26	8.26
Personnel Expenditures	\$ 2,730,052	\$ 12,300,758	\$ 13,753,119	\$ 1,452,361
Non-Personnel Expenditures	3,168,337	34,474,054	31,596,326	(2,877,728)
Total Department Expenditures	\$ 5,898,389	\$ 46,774,812	\$ 45,349,445	\$ (1,425,367)
Total Department Revenue	\$ 6,919,630	\$ 43,694,645	\$ 39,455,143	\$ (4,239,502)

Department Expenditures and Personnel

The Department Expenditures and Department Personnel sections display expenditures and positions by fund and division.

Department Expenditures

	FY2012 Actual	FY2013 Budget	FY2014 Proposed	FY2013–2014 Change
Financial & Support Services	\$ 193,067	\$ 500,000	\$ 3,100,000	\$ 2,600,000
Multimedia Services	-	-	685,632	685,632
Total	\$ 193,067	\$ 500,000	\$ 3,785,632	\$ 3,285,632

Department Personnel

	FY2012 Budget	FY2013 Budget	FY2014 Proposed	FY2013–2014 Change
Multimedia Services	0.00	0.00	5.00	5.00
Total	0.00	0.00	5.00	5.00

Note: In some instances, the sum of individual expenditure line items may not match the bottom-line totals due to rounding.

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Significant Budget Adjustments

The Significant Budget Adjustments section lists key program and personnel changes by fund. Position adjustments are included and impacts of adjustments are described.

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Equipment/Support for Information Technology Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements and priority analyses.	0.00	\$ 2,618,312	\$ -
Multimedia Services Transfer Transfer of the Multimedia Services Division and associated revenue to the Department of Information Technology.	4.00	555,300	113,300
Addition of Multimedia Coordinator Addition of 1.00 Multimedia Coordinator to meet expanding video production needs and support for daily operations of CityTV.	1.00	90,330	-

Expenditures by Category

The Expenditures by Category table represents how a department's budget is distributed within major expenditure categories.

Expenditures by Category

	FY2012 Actual	FY2013 Budget	FY2014 Proposed	FY2013–2014 Change
PERSONNEL				
Personnel Cost	\$ -	\$ -	\$ 321,203	\$ 321,203
Fringe Benefits	-	-	251,324	251,324
PERSONNEL SUBTOTAL	\$ -	\$ -	\$ 572,527	\$ 572,527
NON-PERSONNEL				
Supplies	\$ -	\$ -	\$ 12,178	\$ 12,178
Contracts	-	-	68,525	68,525
Information Technology	193,067	500,000	3,123,765	2,623,765
Energy and Utilities	-	-	5,037	5,037
Other	-	-	3,600	3,600
NON-PERSONNEL SUBTOTAL	\$ 193,067	\$ 500,000	\$ 3,213,105	\$ 2,713,105
Total	\$ 193,067	\$ 500,000	\$ 3,785,632	\$ 3,285,632

Revenues by Category

The Revenues by Category table displays budgeted revenues by category.

Revenues by Category

	FY2012 Actual	FY2013 Budget	FY2014 Proposed	FY2013–2014 Change
Charges for Services	\$ -	\$ -	\$ 113,300	\$ 113,300
Other Revenue	2,104	-	-	-
Total	\$ 2,104	\$ -	\$ 113,300	\$ 113,300

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Personnel Expenditures

The Personnel Expenditures section displays the number of budgeted positions, salary amounts by job classification, special assignment pays, and fringe benefits.

Personnel Expenditures

Job Number	Job Title / Wages	FY2012 Budget	FY2013 Budget	FY2014 Proposed	Salary Range	Total
FTE, Salaries, and Wages						
20000403	Communications Technician	0.00	0.00	1.00	\$58,157 - \$69,742	\$ 69,742
20000170	Multimedia Production Coordinator	0.00	0.00	3.00	48,901 - 59,197	164,335
20001222	Program Manager	0.00	0.00	1.00	46,966 - 172,744	77,601
	Overtime Budgeted					9,525
FTE, Salaries, and Wages Subtotal		0.00	0.00	5.00		\$ 321,203
		FY2012 Actual	FY2013 Budget	FY2014 Proposed	FY2013–2014 Change	
Fringe Benefits						
	Employee Offset Savings	\$ -	\$ -	\$ 4,073	\$ 4,073	
	Flexible Benefits	-	-	28,300	28,300	
	Long-Term Disability	-	-	1,713	1,713	
	Medicare	-	-	4,596	4,596	
	Other Post-Employment Benefits	-	-	31,435	31,435	
	Retirement ARC	-	-	151,736	151,736	
	Retirement Offset Contribution	-	-	670	670	
	Risk Management Administration	-	-	5,260	5,260	
	Supplemental Pension Savings Plan	-	-	14,062	14,062	
	Unemployment Insurance	-	-	920	920	
	Workers' Compensation	-	-	8,559	8,559	
Fringe Benefits Subtotal		\$ -	\$ -	\$ 251,324	\$ 251,324	
Total Personnel Expenditures					\$ 572,527	

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Revenue and Expense Statement

The Revenue and Expense Statement is a financial document that presents revenue, expense, reserve, and fund balance information. Revenue and Expense Statements are not provided for departments or programs within the General Fund.

Revenue and Expense Statement (Non-General Fund)

GIS Fund	FY2012 Actual	FY2013* Budget	FY2014 Proposed
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 341,542	\$ 317,609	\$ 575,967
TOTAL BALANCE AND RESERVES	\$ 341,542	\$ 317,609	\$ 575,967
REVENUE			
Transfer In	\$ 1,408,717	\$ 1,420,971	\$ 1,420,971
Reimbursement From Other Agencies	—	195,303	195,303
TOTAL REVENUE	\$ 1,408,717	\$ 1,616,274	\$ 1,616,274
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 1,750,259	\$ 1,933,883	\$ 2,192,241
OPERATING EXPENSE			
Personnel Expense	\$ —	\$ 179,160	\$ 217,967
Non-Personnel Expense	1,175,614	1,461,299	1,461,360
TOTAL OPERATING EXPENSE	\$ 1,175,614	\$ 1,640,459	\$ 1,679,327
TOTAL EXPENSE	\$ 1,175,614	\$ 1,640,459	\$ 1,679,327
BALANCE	\$ 574,645	\$ 293,424	\$ 512,914
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 1,750,259	\$ 1,933,883	\$ 2,192,241

* At the time of publication, audited financial statements for Fiscal Year 2013 were not available. Therefore, the Fiscal Year 2013 column reflects final budget amounts from the Fiscal Year 2013 Adopted Budget. As such, current fiscal year balances and reserves are estimates of carryover from the previous fiscal year.



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